

Village of Plamondon Dissolution Study

**A restructuring option of joining
Lakeland County**

January 2002



Village of Plamondon Dissolution Study

Introduction:

In April 2001, the Minister of Municipal Affairs received a letter from the village council requesting a dissolution study for the Village of Plamondon. This triggered action under section 130 of the Municipal Government Act, which requires the Minister of Municipal Affairs to undertake a study if he receives such a request.

What is restructuring?

There are two options that municipalities generally consider when wishing to discuss restructuring. The most common option is to request the Minister to undertake a dissolution study. Dissolution is the process of restructuring a municipality so that it can join with the adjacent municipality. This option is appropriate when one municipality has the financial and administrative resources to absorb the other.

Sometimes municipalities prefer to think of joining with another municipality as an amalgamation. The amalgamation process is a second option and is most appropriate when two municipalities of similar size and scope wish to create a new municipality.

In this instance, the village council's request for a dissolution study is appropriate. Plamondon could then discuss joining with the county while benefiting from the strengths that the county has to offer.

What happens under dissolution?

Dissolution occurs when a municipality gives up its legal status as an incorporated municipality under the Municipal Government Act and becomes part of the adjacent rural municipality.

The Village of Plamondon is an incorporated municipality. If the village dissolves, it would become a hamlet in Lakeland County. The county would then become responsible for municipal governance, administration, and the provision of all municipal services to the residents.

What is a restructuring study?

The restructuring study process involves researching and writing a report for the residents of Plamondon and the Minister of Municipal Affairs about the expected effects of restructuring the Village of Plamondon.

The study looks at several questions including:

- What is the current service and financial situation in the village?
- How does Plamondon's base financial information compare to that of 22 other villages with populations between 301 and 400?
- How does the current situation compare to what residents could expect if Plamondon joins Lakeland County?
- What would the estimated taxes have been if the village had been dissolved into the county in 2001?

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What is a restructuring study not about?

The restructuring study is not an assessment of the village council or administration. As well, this study is about Plamondon the municipality, not Plamondon the community. The community will exist whether Plamondon is a village or a hamlet. Residents will continue to be "from Plamondon" whether it is an incorporated municipality or part of the county.

How was information gathered for the study?

Information for the study came from:

- The county and village councils and administrations;
- The provincial government; and
- Local service agencies.

As part of the process, Municipal Affairs staff attended a public meeting on May 15, 2001 to hear residents concerns, and to provide information on the restructuring study process.

What happens when the study is completed?

Residents have received the following items:

- A copy of the study;
- A notice of the date, time and location of a public meeting when Municipal Affairs staff will present the completed study and answer residents' questions; and
- A notice of "Vote on a Bylaw or Question" that provides the date, time and location of the vote on the question of dissolution.

The results of the vote and the information in the study will help the Minister determine whether to recommend to the Provincial Cabinet that Plamondon dissolves and joins with Lakeland County.

What is the current situation in the Village of Plamondon?

Plamondon incorporated as a village on January 1, 1965. Today the village is a focal point for community activities and a service centre for the residents and the surrounding rural population. Community activity centres include an Agri-Plex, a municipal library, sports grounds, a community hall, and a curling rink. The village has a healthy commercial service sector including such businesses as a hotel, a motel, restaurants, retail stores, a post office, banking institutions, and repair shops.

The village population gradually increased over the past 20 years. More recently, the population increased from 259 in 1997 to its current level of 336. To some extent, the recent growth is due to new employment and business opportunities created by increased resource based industrial activity in the area. This new investment in homes and businesses has had a positive influence on the village's assessment base.

Financial

Property assessment is the basis for determining each property owner's share of the village tax burden. Positive assessment growth means a

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larger number of properties share the tax burden. The village's assessment base grew from \$8,921,045 in 1997 to \$10,764,583 in 2000.

Residential property assessment grew by 24 percent from \$6,278,602 in 1997, to \$7,778,593 in 2000. Non-residential assessment grew by 13 percent during the same period. Currently, the village's assessment base is 72 percent residential and 28 percent non-residential. This means residential property is picking up 72 percent of the tax burden and non-residential property 28 percent.

Since 1994, the village has managed to keep a low municipal tax rate relative to other villages of similar size. A lower than average tax rate is a positive factor for the village. The village will likely continue to grow and attract new residents and businesses if this trend continues.

The financial statements show the village had a positive financial position with cash and other financial assets of \$291,270 and liabilities of \$263,334 as of December 31, 2000.

The village provides a range of municipal services to its residents typical of other villages, such as water, sewer, ambulance, fire protection and road maintenance. The main sources of revenue to pay for these services come from property taxes and user fees. The December 31, 2000, financial statements show the village had operating revenues of \$396,946. Of the total, \$153,175 came from property taxes and \$106,189 came

from sales and user fees. The remaining \$137,852 came from other sources such as provincial grants, local government transfers and fines. During the same period, the village had operating expenditures of \$394,432, dispersed as follows:

- 37 percent to environmental services, such as water, sewer and waste management costs;
- 28 percent to transportation services, including road maintenance, sidewalks and street lighting;
- 16 percent to council and administrative costs;
- 13 percent to recreation and library costs; and
- 6 percent to protective services, Family and Community Support Services and planning.

In 2000, the village's revenues exceeded its expenditures, leaving a small surplus of \$2,514 at year-end.

The village has higher-than-average total operating expenditures per person compared with other villages with similar populations. This trend of increased expenditures parallels the village's population growth since 1997.

The village's current total debt load is well within the regulated limits. As of December 31, 2000, the village had three outstanding debentures totaling \$104,814. In 1979, the village borrowed \$58,333 from the Alberta Municipal Finance Corporation (AMFC) to pay for renovations to its water treatment plant. The village borrowed \$68,161 from AMFC in 1995

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to pay for a new raw water supply line and in 2000, borrowed \$29,212 from the Credit Union to pay for the Arena Avenue paving and Old Trail Avenue upgrading projects.

The village's annual debt servicing payment (\$19,926) comes from a special tax levy (2.17 mills) on all properties in the village. For 2000, the special tax levy raised (\$5,511) more than was required to service the village debt. As this is a special purpose tax levy, the mill rate should generate only the amount required to service the debt. In 2000, it would have been appropriate for the village to lower the mill rate to 1.7 mills to service the debt. The village did not generate any additional debt in 2001.

The village began the year 2000 with operating fund reserves of \$57,364 and \$106,692 in capital reserves. During 2000, the village used its capital reserves to pay for repairs to the sewage lagoon and realignment of the creek, cleaning of the water reservoir and the purchase of a packer. Capital reserves of \$36,695 were used to pay for these projects. At December 31, 2000, the village had capital reserves remaining of \$69,977. The village's capital reserves have decreased by 60 percent since 1998 and are below the average of other villages with similar populations.

A municipality needs reserves to pay for its expenses between tax collection dates and to better plan for the future repair or replacement of things like roads, and water and sewer

systems. The village may have to suddenly increase property tax or utility rates or borrow money to pay for services if the current trend continues.

Infrastructure

The village's above-ground infrastructure such as the road system appears to be well maintained and in reasonable condition. In early 1970, the village installed a water and sewer system. Alberta Environment advises that there are approvals for both systems and that the licences are current. The licence to operate the water system is renewable in 2004 and the sewer system in 2008. The condition of the underground part of the utility systems is unknown as there is no recent engineering assessment.

Over the last four years, the revenue generated from the combined water and sewer utility fees was sufficient to cover the average operating cost of the service. During the period, the average operating revenues were \$102,684 and the average expenditures were \$95,067. The annual debt repayment on the water system (\$15,382) comes from a special tax levy on all village properties.

The village does not provide curbside pick-up of household waste. Residents deliver their waste to the landfill for disposal. The village operated the landfill site and Lakeland County paid a per capita fee for its residents to use the site before July 2001. In July of 2001, the village and the county signed a new agreement. The county now operates the site and

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the village pays a per capita fee to the county to use the site.

The village maintains a positive working relationship with its neighbor Lakeland County. The two municipalities cost share some common services that benefit both county and village residents such as fire fighting, waste management and recreation.

Comparative analysis:

Net municipal tax rate

Since 1994, the village's net municipal tax rate was slightly lower than the average compared with other municipalities with similar populations (301 – 400). In 2000, the average net municipal tax rate for municipalities with similar populations was 14.8 mills, while the village's rate was 12 percent lower at 13 mills.

Residential tax rate

Since 1995, the village's residential tax rate was lower than the average of other municipalities with similar populations. In 2000, the average residential tax rate for municipalities with similar populations was 20.9 mills, while the village's residential tax rate was 20.2 mills.

Assessment per capita

Since 1995, the village's property assessment per person was higher than the average of other municipalities with similar populations. In 2000, the average assessment per person for municipalities with similar

populations was \$25,000, while the village's assessment per person was \$34,800.

Total reserves

From 1995 to 1999, the village's total reserves were above the average of other municipalities with similar populations. However, in 2000, the village's total reserves fell below the average. In 2000, the average financial reserves for municipalities with similar populations were \$84,000, while the village's reserves were 11 percent below average at \$75,000.

Long term municipal debt per capita

Since 1995, the village's long-term municipal debt per person was lower than the average of other municipalities with similar populations. For 2000, the average municipal debt per person for municipalities with similar populations was \$418, while the village's was \$311, or 26 percent lower than the average.

Total operating expenditures per capita

The village's total operating expenditures per person were higher than the average of other municipalities with similar populations since 1994. For 2000, the average annual operating expenditures per person for municipalities with similar populations were \$902 while the village's expenditures per person were \$1,173.

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Expected changes if Plamondon dissolves and joins Lakeland County

If Plamondon dissolves, it would become a hamlet in Lakeland County. The boundaries of the Village of Plamondon would become the boundaries of the hamlet of Plamondon in Lakeland County.

Tables 1 and 2 at the end of the report show that residents would pay less tax if Plamondon became a hamlet in Lakeland County. However, residents should be aware that the dissolution of the village would change how some village functions are handled and how some services are delivered. The following chart shows what the current situation is in the village and what residents could expect if the village dissolves and joins Lakeland County. Residents should consider all this information when taking a position on the dissolution of the village.

Services	Current situation	What residents can expect if the village joins Lakeland County
Council and Councillors	Village residents elect a five-member council at large. This means that each councillor represents all the residents of the village and not the residents of a specific area. At the annual organizational meeting, council appoints the mayor. The whole council makes decisions for the village.	There are four electoral divisions in the county, and each county councillor represents the residents of a particular geographic area. All county residents vote to elect the reeve at large. The whole council makes decisions for the county. If the village joins with the county, it would become part of electoral division 1. Blaise Ryan, county councillor for division 1, would represent the residents until the next municipal election.
Council meetings	The village holds regular council meetings in Plamondon once a month. Council meetings are open to the public at any time to listen and observe. If members of the public want to have their concerns heard, they would normally make prior arrangements by contacting a councillor or the administration to be on the agenda.	The county holds regular council meetings in Lac La Biche on the second and fourth Wednesday of the month typically in the late afternoon. Council meetings are open to the public at any time to listen and observe. If a member of the public wishes to have their concerns heard by council, they would normally make prior arrangements by contacting their councillor or the administration to be on the agenda.
Information requests and emergency numbers	Village residents can phone, go to the village office, or contact a councillor to obtain information.	County residents either phone (local call) or go to the county office in Lac La Biche to obtain information. Village residents would be provided with an information package outlining the services the county provides and how to contact the councillors and administration if the village joins the county.

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Services	Current situation	What residents can expect if the village joins Lakeland County
Employees	The village has 3 employees, a chief administrative officer, a public works supervisor, and a part time clerical person. In addition, the village has two contract employees. One contractor is the water treatment plant operator and the other provides bookkeeping services on a part-time basis. The employees provide the administrative functions and municipal services for the village. The village has no plans to increase its staff.	The county has 31 full-time employees who provide the administrative and municipal services to county residents. The county would coordinate the delivery of administrative functions and municipal services from the county office in Lac La Biche. The current public works supervisor (Gordon Plamondon) would transfer to the county at the time of dissolution. The village will provide notice of termination to the remaining employees and provide them with a severance package similar to the Alberta Public Service's. The county could then offer contract employment to the chief administrative officer and the administrative support person for a three-month transitional period after the date of dissolution.
Village office	The village office is the residents' contact point for local government services and houses the village records and administration.	The county administration is located in the county office in Lac La Biche where it coordinates all municipal services. The county would keep the village office open one day a week for three months after the date of dissolution to facilitate the transition.
Tax and utility payments	Village residents can pay utility bills and property tax by mail or by delivering payments to the village office.	County residents pay tax accounts by mail or by delivering payment to the county office in Lac La Biche. Residents could mail payments or deliver the payment to the county office in Lac La Biche. As an alternative, the county could try to arrange for residents to pay their tax and utility accounts at a local bank.
Tax penalty date	Village residents must pay their taxes no later than August 31 to avoid penalty.	County residents must pay their taxes no later than November 15 to avoid penalty.
Property tax arrears	The village had current property taxes outstanding of \$25,276 on December 31, 2000. The village is proceeding with the tax recovery process to collect the outstanding amounts.	Any taxes owing to the village would transfer to the county. The county would also proceed under the tax recovery process to collect the amount owing, or secure the title and offer the property for sale.

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Services	Current situation	What residents can expect if the village joins Lakeland County
Financial assets and liabilities	The village had financial assets of \$291,270 and total liabilities including long-term debt of \$263,334 on December 31, 2000.	If the village was to restructure, all assets and liabilities become part of the county's assets and liabilities. The Order In Council dissolving the village would contain a provision that the county would have to place any surplus funds in a separate reserve. The county would then use the funds to benefit the former village.
Village debt	At December 31, 2000, the village had three tax-supported debentures. The total outstanding principal on the village's debt was \$104,818. The annual payment on the village debt is \$19,926 and comes from a special "debt charges" tax levy on all properties within the village. The debt charges tax levy should reflect the cost of debt servicing.	Any debt owed by the village at the time of restructuring would transfer to the county. The surpluses that the village would have on the date of restructuring will roughly equal the debt. However, the county plans to continue that portion of the special levy required to pay the annual debt for the renovations on the water treatment plant and the new raw water line. The debt for the paving projects would be paid off and any remaining funds will be used for projects such as improvements to 101 Avenue.
Physical assets	The village owns land, buildings and equipment for community use, resale and the delivery of municipal services.	All land, buildings and equipment transfer to the county at the time of restructuring. The county could sell those items not required by the county. The Order In Council dissolving the village would contain a provision that surplus funds resulting from the sale of land, buildings or equipment of the former village are held in a separate reserve by the county. The county would then use the funds to benefit the former village. The provision would apply only to land, buildings and equipment owned by the former village and sold by the county before December 31, 2007.
Fire-fighting services	The Plamondon and district volunteer fire department provides fire-fighting services to the residents. The village has an agreement with the county to provide services to the outlying area.	The fire-fighting equipment would remain in the village and the Plamondon and district volunteer fire department would continue to provide fire-fighting services if the village joins with the county. The county would then provide the funding necessary to operate the fire department.

Services	Current situation	What residents can expect if the village joins Lakeland County
Police services	The RCMP from the Lac La Biche detachment provides police services in the village.	The RCMP from the Lac La Biche detachment would continue to provide police services to the residents.
Ambulance services	The village is a member of the regional ambulance board and is a signatory to an agreement with 664745 Alberta LTD. to provide ambulance services to the residents. Residents pay the Alberta Ambulance Operators Association rates to use the service. There is no cost to the village for this service. The current agreement expires in 2004.	The county is a member of the regional ambulance board and a signatory to an agreement with 664745 Alberta LTD. County residents pay the Alberta Ambulance Operators Association rates to use the service. There is no cost to the county for this service. The ambulance service would continue as before.
Bylaw enforcement	The village has bylaws for among other things, traffic control, dog control, unsightly property and noise control.	If the village restructured its bylaws would become the county bylaws until repealed by the county council. The county would compare its bylaws with those of the village with the intent of providing appropriate bylaw protection, such as dog control, traffic, and unsightly premises.
Utility rates	Water and sewer utility rates collect sufficient funds to pay for the operating costs of the system. Debt payments for the water system come from a special "debt charge" tax levy on village properties.	The county would expect utility rates to reflect the cost of providing service. Water and sewer rates, based on a four-year analysis, are covering the operational costs. The special tax on all village properties to pay for the debt on the water system would continue as a special tax.
Water and sewer systems	The village contracts a licensed person to operate the water treatment plant according to the license issued by Alberta Environment. The current contract expires on December 13, 2002. The village also employs a public works supervisor to look after the village's water distribution and sewage collection systems.	The county is required to operate the systems in accordance with the license issued by Alberta Environment. The county would continue the current operator's contract until December 13, 2002. At the end of the current contract, the county would consider hiring an employee to operate the water treatment plant. The county is also interesting in continuing the employment of the public works supervisor who currently looks after the water distribution and sewage collection systems.

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Services	Current situation	What residents can expect if the village joins Lakeland County
Sidewalks	Bylaw 98-191 passed by village council requires the owner/occupant of land fronting or abutting a sidewalk to remove snow or ice within 24 hours.	The county would also require the owner/occupant of land fronting or abutting a sidewalk to remove snow and ice within 24 hours.
Road maintenance	The village has the care, control and management of the village roadways. The village maintains the road system to a standard that is acceptable to the village council and the travelling public. The village is able to react quickly on snow plowing or other urgent road maintenance issues because of its location and access to equipment.	If the village restructures, the care, control and management of the roadways would transfer to the county. The county will maintain the roadways to a county standard. The county would incorporate the maintenance of the village streets with its regular maintenance program. The streets would receive a high priority for snow plowing because there is a school in the village. The county will apply its hamlet dust maintenance program.
Street lights	There is no separate utility charge for street lighting. The village pays energy costs for street lighting from general revenues.	The county considers street lighting an essential service in a hamlet. There would be no separate utility charge for street lighting.
Waste management	The village and the county entered a new cost sharing agreement for the operation and maintenance of the "Plamondon Landfill Site" in July of 2001. The village's annual contribution is based upon the village's population as a percentage of the total population of the area served by the site. The village does not provide curbside pick up of household waste.	The agreement would no longer be in force and the "Plamondon Landfill Site" would continue to be the responsibility of the county to operate and maintain. The county would continue the present level of service and village residents would not be charged an additional fee.
Family and Community Support Services	The village provides some FCSS programming through local agencies and groups.	The county provides some regional FCSS programming in conjunction with the Town of Lac La Biche. If the village restructures, the county will continue to provide FCSS programming in Plamondon through local agencies and groups while administering the FCSS program through the regional office.

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Services	Current situation	What residents can expect if the village joins Lakeland County
Library services	The village has a municipal library board and is a member of the Northern Lights Regional Library system.	The county is a member of the Northern Lights Regional Library System and has a regional municipal library board with the Town of Lac La Biche. The Plamondon Library Board would join with the regional library board and the county would continue the operation of the library in Plamondon as a regional service point.
Curling rink	The village owns the land on which the curling rink is situated and the Plamondon Curling Club operates the curling rink during the curling season.	The county will continue the ongoing arrangement with the curling club to operate the curling rink.
Plamondon District Community Development Society	The village advises that the Plamondon recreation board is either dissolved or non-functional at this time. Since the recent elections, there has been renewed interest in forming a community development society to address volunteer community services, issues, and priorities in a community-wide approach.	The county would encourage such an organization to provide community development services. The county would provide funding as it does to other similar organizations. The county council requires that a budget be prepared before allocating funds. Time would be required to sort out the difference between the funding that the village now provides for the community hall and ball diamond and how the county manages its community activity through volunteer organizations. However, the county is interested in continuing the operation of the community hall and recreation including the ball diamonds, parks and playgrounds.
Agri-Plex	The Plamondon and District Agricultural Society is the owner/operator of the Agri-Plex. There is an agreement in place with the village to forgive 50 percent of the utility costs for the facility.	The Plamondon and District Agricultural Society would continue as the owner/operator of the Agri-Plex. The agreement between the village and the society expires on January 15, 2002. The county council would renegotiate the agreement at that time or consider providing the equivalent level of support.
Museum	The society operates the museum. The museum is not located on village land and the village is not involved in its operation.	The society would continue to operate the museum.

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Services	Current situation	What residents can expect if the village joins Lakeland County
White Sands Resort	The resort is located on the site of a previous provincial campsite. The village purchased the provincial land and leased it to Duperron Enterprises Ltd for a term of 50 years starting October 30, 2000. The tenant is obligated to operate the property as a public recreational property. There is no lease fee and the village is not responsible for any operational costs.	The lease agreement would transfer to the county at the time of restructuring. The county would like the facility to continue to operate for the public's use.

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What will happen if the village does not dissolve?

The village would continue to provide services as long as residents continue to pay taxes. The future short term plans for the village includes: reinvestment in infrastructure such as improvements to 101 Avenue; dust control; updating its accounting system, and coordinating community service delivery. The village expects to use the excess debt levy collected in 2000 to reduce the debt for the Arena Avenue paving and Old Trail Avenue upgrading projects. The village would then reduce the debt levy collected in 2002.

Lakeland County would continue to look for cooperative opportunities with the village.

What is the next step?

A public meeting to discuss the dissolution study is scheduled for 7 p.m. on February 21, 2002, in the Plamondon Community Hall. All residents are encouraged to attend this important meeting. Officials from Plamondon, Lakeland County, and Alberta Municipal

Affairs will be available to discuss the report and answer questions.

A vote on the question of dissolution is to be held at the Community Hall on February 28, 2002 from 10 a.m. to 8 p.m.

The question on the ballot will be:

"Do you wish to dissolve the Village of Plamondon and have it become part of Lakeland County?"

Alberta Municipal Affairs will administer the vote in accordance with the Local Authorities Election Act, which stipulates, among other things, that only village residents are permitted to vote on the question.

The report, the issues raised at the public meeting, and the results of the vote would assist the Minister of Municipal Affairs in determining whether to recommend that Plamondon be dissolved.

If the Minister recommends dissolution to the provincial Cabinet, and the Cabinet agrees, the village council and administration would work with Lakeland County to wind up the village's affairs. The recommended date of dissolution would be May 1, 2002.

For further information contact:

Terry Brown at Alberta Municipal Affairs
Call toll free 310-0000 and ask for 427-2225.
or
Leo Bourassa at the village office 798-3883.

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Table 1
Plamondon Residential Tax Comparison
2001 Municipal and School Tax

This table considers three actual residential properties in Plamondon and applies the 2001 village and county tax rates to the assessments of these properties. The results help compare the expected property taxes if Plamondon remains a village with the expected taxes if Plamondon joins Lakeland County.

Residential tax rate	Plamondon (mills)	Lakeland County (mills)	% Difference
Municipal	10.509	5.8386	-44
Debt charges	2.170	1.3	-40
School	5.620	4.8565	-14
Total	18.299	11.9951	-34

If Plamondon remains a village

Plamondon	Assessment	Village tax rate (mills)	Debt charges	Village taxes
Residential 1	\$135,940	16.129	2.17	\$2,487.57
Residential 2	\$51,250	16.129	2.17	\$937.82
Residential 3	\$43,050	16.129	2.17	\$787.77

If Plamondon joins Lakeland County

Lakeland County	Assessment	County tax rate (mills)	Debt charges	County taxes
Residential 1	\$135,940	10.6951	1.3	\$1,630.61
Residential 2	\$51,250	10.6951	1.3	\$614.75
Residential 3	\$43,050	10.6951	1.3	\$516.39

Results of the estimated 2001 tax comparison

Sample property	Village taxes	County taxes	Reduction	Percentage
Residential 1	\$2,487.57	\$1,630.61	\$856.96	-34
Residential 2	\$937.82	\$614.75	\$323.07	-34
Residential 3	\$787.77	\$516.39	\$271.38	-34

Conclusions: In 2001, the combined municipal and school tax on residential property in the county was 34 percent lower than in the village. As a result, the sample residential properties would have paid 34 percent less in combined municipal and school taxes in the county than in the village. However, residents should consider all the information in the report when making a decision.

Note: The village's debt payment of \$15,382 requires a rate of 1.3 mills against the 2001 estimated live assessment of \$11,722,190.

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Table 2
Plamondon Non-residential Tax Comparison
2001 Municipal and School Tax

This table considers three actual non-residential properties in Plamondon and applies the 2001 village and county tax rates to the assessments of these properties. The results help compare the expected property taxes if Plamondon remains a village with the expected taxes if Plamondon joins Lakeland County.

Non-residential tax rates	Plamondon (mills)	Lakeland County (mills)	% Difference
Municipal	10.509	10.1386	-4
Debt charges	2.170	1.3	-40
School	8.250	7.1049	-14
Total	20.929	18.5435	-11

If Plamondon remains a village

Plamondon	Assessment	Village tax rate (mills)	Debt charges	Village taxes
Non residential 1	\$291,010	18.759	2.17	\$6,090.55
Non-residential 2	\$262,430	18.759	2.17	\$5,492.40
Non-residential 3	\$192,650	18.759	2.17	\$4,031.97

If Plamondon joins Lakeland County

Lakeland County	Assessment	County tax rate (mills)	Debt charges	County taxes
Non-residential 1	\$291,010	17.2435	1.3	\$5,396.34
Non-residential 2	\$262,430	17.2435	1.3	\$4,866.37
Non-residential 3	\$192,650	17.2435	1.3	\$3,572.41

Results of the estimated 2001 tax comparison

Sample property	Village taxes	County Taxes	Reduction	Percentage
Non-residential 1	\$6,090.55	\$5,396.34	\$694.21	-11
Non-residential 2	\$5,492.40	\$4,866.37	\$626.03	-11
Non-residential 3	\$4,031.97	\$3,572.41	\$459.56	-11

Conclusions: In 2001, the combined municipal and school tax rate on non-residential property in the county was 11 percent lower than in the village. As a result, the sample non-residential properties would have paid 11 percent less in combined municipal and school taxes in the county than in the village. However, residents should consider all the information in the report when making a decision.

Note: The village's debt payment of \$15,382 requires a rate of 1.3 mills against the 2001 estimated live assessment of \$11,722,190.